



IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

December 12, 1984

You inquire as to your Massachusetts income tax liability as a Massachusetts resident who has received payment in 1984 for deferred wages earned as a New York City public school teacher. You state that both New York City and New York State taxes have been withheld from this payment.

As a resident of Massachusetts you must report income earned as compensation in the taxable year that the income is received. Since you received the payment in 1984, the wages are income to you in 1984.

Massachusetts residents are allowed a credit for taxes due any other state territory or possession of the United States, or the Dominion of Canada or any of its provinces on account of any item of Massachusetts gross income. Massachusetts General Laws Chapter 62, Section 6(a). Schedule F of your Massachusetts income tax return should be completed in order to determine the available credit.

Massachusetts does not allow a credit for income taxes due a city. Therefore you will not receive a credit for the tax imposed by New York City.

Very truly yours,

IRA A. Jackson

Commissioner of Revenue

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